

1818.

## CHAPTER VI.

*An ACT directing the manner of taking and certifying affidavits in certain cases.*

*Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That the Clerks of the Courts of Pleas and Quarter Sessions, the Clerks of the Superior Courts of law, and the Clerks and Masters of the Courts of Equity, are authorised and empowered to take and certify affidavits to be used before any Justice of the Peace, Judge, or Court of this State; and that the affidavits to be taken, be certified under the hands of the said Clerks and Clerks and Masters respectively; and if to be used out of the County where taken, also under the seal of the Court of which they are respectively Clerks and Clerks and Masters.*

Who is to  
certify.

Fees.

*And be it further enacted by the authority aforesaid, That the said Clerks and Clerks and Masters may receive for each affidavit by them taken as aforesaid four shillings, and if the seal of the Court shall be necessary thereto, the fee for affixing the seal to other papers.*

*And be it further enacted by the authority aforesaid, That an act passed in October, in the year one thousand seven hundred and eighty four, entitled "An Act for appointing County Commissioners for taking affidavits in cases of Law and Equity," is hereby repealed.*

Repeal of  
former act.

## CHAPTER VII.

*An Act to provide a Revenue for the payment of the civil list and contingent charges of Government for the year one thousand eight hundred and nineteen.*

*Be it enacted by the General Assembly of the State of North-Carolina, and it is hereby enacted by the authority of the same, That the Justices of the Peace appointed to take the lists of taxable property, within the several counties in this State, according to the directions of the act of Assembly passed in the year one thousand eight hundred and one, entitled "An Act to fix a uniform time for taking the lists of taxable property throughout the State, and for enforcing the collection of taxes," shall after giving due notice thereof according to the directions of the before recited act, require each and every person or persons liable to pay a land tax by lease or otherwise, to list each and every tract of land by him, her or them holden within the county, stating the number of acres of each separate tract, its local situation and its reasonable value including the improvements thereon; and guardians of minors, lunatics, and any person non compos mentis, shall in like manner list the lands of their wards and of such lunatic and person non compos mentis and each and every person or persons, liable and bound to list lands as aforesaid, shall return the said list upon oath or affirmation as the case may be, as it respects the number of acres, and shall affix the value to each tract of land, including the improvements thereon, contained in said list not less than the value affixed to the same by the board of principal*

Manner of  
levying taxes.

Guardians  
to list the  
lands of  
their wards.

Standard of  
Assessment